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(15)

Revenue Department.

Minutes of Consultations

22nd Sepr. 1857

Back Nos 20 + 21

Gen No 956 Dj 18th Sepr 1857

(15)

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர்- ஸ்ரீ அலெயஸ்நாயகி

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 11/2006

செப்பனிட்டு முடித்த நாள் 3/2007

சரிபார்க்கும் முதல் மு.நி.பார்.எ. கையொப்பம்

சரிபார்க்கும் உ.நி.பா.எ. கையொப்பம்

மேற்பார்வையாளர் உதவியாளர் கையொப்பம்

Fort Saint George, Revenue Consultation of 22d September 1857.

No. 20. Read the following Extract from the Proceedings of the Board of Revenue ; dated 15th August 1857, No. 2714.

Read letter from the Acting Collector of Guntoor dated 30th June 1857,* suggesting the revision of the assessment of the garden lands in certain talooks of the district.

*In Cons. 15th August 1857.

(Here enter No. 98.)

The revision proposed in the foregoing letter is in continuation of the proceedings already reported on and sanctioned by Government. The substitution of a dry assessment for the garden rates in the coast villages of Baupetla, Repully, &c., was effected under the sanction conveyed in Extract Minutes Consultation dated 7th February 1857, No. 148, R. D., and the garden assessment of Mungalagerry came under the general revision made for that talook. The proposition to be now considered has reference to the garden lands in the other talooks of the district.

2. It is not proposed on the present occasion any more than before as regards the revision already accomplished, to adopt a standard of rates of general applicability to which the existing assessment may be brought. Such a mode of proceeding is stated to be impracticable owing to the diversity of principles observed in fixing garden rates during the management of the Zemindars. The method adopted by the Acting Collector in the revision now falling under review was to consider one or more talooks together according to the character of their soils and facility of obtaining water and to bring the existing garden rates to the standard, not of the highest unirrigated rate in the village, which would involve an unnecessary sacrifice of revenue, but of the highest rate in the talook, with some modification of this rule in certain cases as will be shewn presently.

3. Thus the Western talooks of Innacondah, Nursarowpet, Coorapaud and Martoor, where the soil is comparatively light and often rocky and the facility of water not nearly so good as in the Delta, were considered together. The garden lands are of two kinds; viz., those irrigated by wells and those dependent on the falling rains alone. In a few cases the present garden assessment varies both with the description and number of crops raised.

4. From the similarity of soil and other features in Innacondah, Narsarowpet and Coorapaud, 3 Rupees per acre, which is the highest dry rate in Innacondah, is considered to be a fair assessment for the most part for garden lands without means of irrigation. All higher rates are accordingly to be reduced to this standard in these 3 talooks, except in villages where the first dry rate exceeds 3 Rupees. In such cases the highest dry rate will be retained. In Martoor the circumstances of soil are somewhat better and Rupees 5 per acre, which is the highest dry rate of that talook, has been taken as the standard to which the higher garden rates are to be reduced.

5. The garden lands irrigated by wells, &c., are assumed, in some instances at least, to be better in quality and situation than the unirrigated; but on the other hand they have been brought to their present high state of cultivation at the cost and labor of the ryots. It is proposed to reduce the assessment on these to 5 Rupees per acre, which is the highest dry rate of the District, where it exceeds that standard and to afford some relief in the middle rates and to get rid of fractions, by reducing all existing rates between 5 and 4 Rupees to Rupees 4, and all between 4 Rupees and 3½ Rupees to 3½ Rupees, and all between 3½ Rupees and 3 Rupees to 3 Rupees an acre. All rates below 3 Rupees, whether in irrigated or unirrigated gardens, to be retained as at present.

6. The aggregate reduction in the four talooks above mentioned will amount to Rupees 1,185 on the cultivation of Fusly 1266, 1856-57.

7. In the Guntoor talook many gardens receive their irrigation from tanks, and high rates were imposed in some villages by the former Zemindars in consequence of the demand in the Guntoor market for vegetables and other products raised on the ground: in one case, in the village of Namboor, the rate has been raised by competition to upwards of Rupees 28 per acre. It is found best to revise the garden assessment in this talook for each village separately according to its circumstances, in the same manner as was done in the Mungalagerry talook, and the rates

adopted range from Rupees 15 to Rupees 5 per acre. The revised standard will be much the same as that to be retained for Tenally and Repully.

8. In the Condaveed talook the garden lands scarcely exceed 4 acres; for these the proposed rates are Rupees 5 and Rupees 3-2-1. The odd pie in the latter rate should be struck off.

9. In the Prutteepaud talook the highest garden rate is Rupees 13-2-7 per acre, but the lands, except in one village, viz. Mootloor, are without means of irrigation. It is proposed to reduce the present varying rates to Rupees 5 the maximum of the talook. The present rate in Mootloor is Rupees 6-4-2 for an extent of land less than an acre. This will cease on the introduction of the proposed general rate for this talook of Rupees 5 an acre.

10. The villages of Tandecondah and Toolloor in Mungalagerry did not come under revision on the former occasion when the garden assessment of that talook was under consideration. The gardens in these villages are unirrigated, and it is now proposed to bring them under the general rule adopted for that talook and thus to reduce all rates above 4 Rupees to that standard.

11. The garden assessment in the coast villages has been revised and the measure approved of by Government as already stated.

12. The remaining Delta talooks are Tenally, Ponnur, and Repully. It is not proposed to make any change in these localities, as, for reasons stated, the dry and garden assessments should be revised together. With a few exceptions the rates are not burdensome, the lands are fully cultivated and the ryots are satisfied with things as they are.

13. The original garden rate in the Palnaud was Rupees 4-8-9 per acre, but this was relinquished a few years ago as regards old garden lands for the highest dry rate* in the 2 talooks composing this portion of the District, for all lands irrigated from Nullahs and for the highest village rate for lands under old wells. Land newly converted from dry to garden was to bear the ordinary dry assessment of the land. It was provided however that if any portion of the ryot's ordinary holding was given up the original rate of Rupees 4-8-9 per acre should be imposed. This rule is inconvenient, and, as correctly observed by Mr. Newill, inconsistent with the general freedom of cultivation which obtains at present. No inconvenience is anticipated from the removal of the restriction, and it is proposed therefore to reduce such lands as are assessed at Rupees 4-8-9 per acre to Rupees 3-7-9. The reduction of revenue will amount to Rupees 72 only. This arrangement applies to well lands only. Gardens in the Palnaud irrigated from tanks are liable to the rates of assessment fixed for irrigated lands.

* *Rs. 3-7-9 per acre.*

14. The assessment of Betel gardens is separately considered by Mr. Newill. The rates range from Rs. 45-8 to Rs. 6-5-4 per acre. As the Betel crop requires the application of much capital and labor, its growth is placed beyond the reach of small ryots and in some degree a monopoly may be said to exist. The extent of land occupied for this product is 63 acres bearing an assessment of Rupees 1,096 which is readily paid, as the article bears a high value. Mr. Newill proposes to make Rs. 15 the highest rate for these gardens in future, all rates below that amount remaining as they are. The assessment of these lands will thus be assimilated to the maximum rate prevailing in other parts of the District, the village of Govadah alone in the Tenully talook excepted, where the maximum rate, which is to remain untouched, is Rupees 18-12-5 per acre.

Stat. No. 2 from the Ag. Collr.

15. The total relinquishment of revenue involved in the arrangements above described will be Rupees 2,596-9-4 on present cultivation and Rupees 394-9-4 on the waste, a great portion of which has been thrown out of cultivation, by the impoverishment of the land by inundations from the Nullahs, which have washed the rich surface soil off the rocky substratum. The extent of waste fit for cultivation is thus small and as the present Revenue is readily paid, it is not to be expected that the proposed reduction will be immediately made up by the occupation of fresh land. The measure is however considered one of justice to the holders of these lands, and relief is confined to cases only where it is particularly called for, a more complete arrangement being left to the survey.

16. The Board have carefully reviewed the details of the proposed revision and considering the grounds on which it is made, that it is only a continuation of arrangements already carried

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Fort Saint George, Revenue Consultation of 22d September 1857.

out under the sanction of Government, and that the sacrifice of revenue will be inconsiderable, they beg to submit the measure for the favorable consideration of Government.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 21. ORDER THEREON, No. 956; dated 18th September 1857.

Para. 1. In Extract Minutes Consultation No. 148, dated 7th February 1857, Government sanctioned the substitution of a dry assessment for the Garden rates in the coast villages of the Baupetla, Repully, and Ponnoor talooks in Guntoor; the garden assessment of Mungalagerry was subsequently revised (except in 2* villages) when the general revision of assessment was made for that talook; the Board now submit, with their favorable recommendation, Mr. Newill's proposition (as contained in his letter to the Board No. 98 dated 30th June 1857,) for revising the garden assessment in the other talooks of his district.

* *Vide inf. para.* 8. *Progs. Board, para.* 10.

2. The proposed alterations are briefly as follows; they are framed, not according to an uniform system of reduction, which it is explained would be unsuited to the existing rates, owing to the diversity of the principles upon which they were in the first instance imposed; but with reference to local peculiarities and, as a general rule, the Collector has endeavoured to bring the garden rates down to a level with the highest unirrigated rates in the talook.

Board, para. 4. *Coll., para.* 5, *&c.*

3. For the dry garden lands in Innacondah, Narsarowpet, Coorapaud, and Martoor, the highest dry rate in the first of those talooks, 3 Rupees per acre, has been taken as a standard, to which all existing garden rates higher than that are to be reduced; except in cases where the first dry rate exceeds 3 Rupees when that will be retained as the standard. In the Martoor talook 5 Rupees is the standard.

Coll., para. 10. *Board, para.* 5.

4. As regards the irrigated gardens in these four talooks, Mr. Newill would reduce all rates above 5 Rupees to that amount, all between 5 and 4 Rupees to Rupees 4, all between 4 and 3¼ Rupees to Rupees 3¼, and all between 3½ and 3, to the latter amount; all rates below 3 Rupees in the case of both irrigated and unirrigated lands, to be left untouched.

Board, para. 7. *Coll., paras.* 13-14.

5. In Guntoor each village will be revised separately as is reported to have been done in the Mungalagerry talook, and the maximum rate to be adopted will be Rupees 15; the minimum Rupees 5.

Board, para. 8. *Coll., para,* 15.

6. In Condaveed the proposed rates for the very small extent of garden existing in that talook will be Rupees 5, and (dropping the fraction as the Board properly suggest) Rupees 3-2.

Board, para. 9. *Collector, para.* 16.

7. In Prateepaud the maximum rate is to be Rupees 5. In this talook the rates of 4 villages alone will require alteration; for Mr. Newill states that large tracts of garden crops are raised on lands charged only with the dry assessment.

Board, para. 10. *Collector, para.* 17.

8. The rates in the two villages of the Mungalagerry talook which did not come under revision when the rest of the talook was taken into consideration will now be reduced to the general standard for the talook, Rupees 4 per acre.

Board, para. 12. *Collector, para.* 19.

9. In Tenally, and in the villages in Ponnoor and Repully, other than those on the coast, (in which alterations as above stated (para. 1) have been already sanctioned and carried out) no change is contemplated; some of the garden rates are very high, but it appears that the metta rates are in those villages unduly low, so that no pressure exists on the ryots; this is proved, as Mr. Newill shews, by the facts, that every acre of the lands is cultivated, and that no complaints are made. It appears that when the villages in these talooks, in which the sharing system prevailed, were converted into ryotwary tenures, a gross assessment was fixed on them,

Collector, paras. 19-20.

which was apportioned on the different lands by the ryots themselves. A revision of the garden rates therefore could not be made apart from that of the dry rates, and under the circumstances detailed by Mr. Newill, the Government are convinced that there is no necessity for any immediate change.

Board, para. 13. *Collector, para.* 23.

10. In the Palnaud, a somewhat complicated system of assessing garden land has prevailed, a diversity of rates being in force, which have arisen owing to a necessity which was formerly felt of guarding against the abandonment of old garden lands in favor of newly converted dry land, by imposing the original rate of Rs. 4-8-9 per acre should such abandonment take place; this has been found to give rise to confusion in the accounts; and to be inconsistent with the freedom of cultivation which is so desirable; a simplification is proposed by reducing all lands now assessed at Rupees 4-8-9, the original uniform rate, to Rupees 3-7-9, the highest dry rate in the Palnaud.

This arrangement will not apply to gardens irrigated from a Government source, as these lands pay Magany tax.

Board, para. 14. *Collector, para.* 11. *Do. para.* 27.

11. A prevailing feature of the newly proposed arrangements is the abolition of any distinctive cess on account of any particular product that is grown. It is proposed therefore to place the Betel gardens on the same footing with the rest of the garden lands. The rates at present in force vary from Rupees 45-8-0 to Rupees 6-5-4 per acre. Under the revised system 15 Rs. will be the maximum (except in one village,) and all rates below that amount will remain untouched.

12. The financial effect of the proposed arrangements is exhibited in the following table.

Talooks.	Cultivation.	Present Sist.	Reduction.	Waste.	Present Sist.	Reduction.	Total Reduction.
1	2	3	4	5	6	7	8
	Acres.	Rs.	Rs.	Acres.	Rs.	Rs. A.	(Col. 4+7) Rs.
Innakonda...							
Nursarowpet...							
Coorapud...	1,869	8,361	1,186	320	1,434	181 ...	1,367
Martoor...							
Guntoor.							
Condaveed	354	3,567	930	55	513	133 ...	1,063
Pratipaud...	4	24	5	...	...	... ...	5
Mungalagery 2 villages.. ...	13	132	67	6	59	29 ...	96
Palnaud	25	132	43	¾	3¾	... 11	44
Betel Gardens.	67	307	72	...	...	... ...	72
	31	770	295	2	54	18 ...	313
					Grand Total reduction Rupees...		2,960

13. The Government are pleased to sanction the immediate introduction of these arrangements, to be in force until the general survey. They have only to remark that pice should in all cases be omitted from the new rates, which should be as often as possible multiples of a quarter of a Rupee.

14. The introduction of the new rates will be retrospective from the commencement of the present Fusly; and if payments have already been made according to the rates until now in force, credit must be given to the ryots in their future kists for the excess.

(Signed) H. FORBES,
Acting Secretary to Government.

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Revenue Department.

No. 272

Extract from the Proceedings of the Board of Revenue, dated 15th August 1857.

Read letter from the Acting Collector of Guntoor dated 30 June 1857, suggesting the revision of the assessment of the Garden lands in certain Talooks of the District.

(Here Enter No. 98.)

The revision proposed in the foregoing letter is in continuation of proceedings already reported on and sanctioned by Government. The substitution of a dry assessment for the Garden rates in the Coast villages of Bandella, Reputly &c. was effected under the sanction conveyed in Extract Minutes Consultation dated 4th February 1857 No. 118 R. C. and the Garden assessment of Mungelgerry came under the general revision made for that Talook. The proposition to be now considered had reference to the Garden lands in the other Talooks of the District.

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It is not proposed on the present occasion any more than before as regards the revision already accomplished, to adopt a Standard of rates of general applicability to which the existing assessment may be brought. Such a mode of proceeding is stated to be impracticable owing to the diversity of principles observed in fixing Garden rates during the management of the Zemindars. The method adopted by the acting Collector in the revision now falling under review was to consider one or more Talooks together according to the character of their Soils and facility of obtaining water & to bring the existing Garden rates to the Standard, not of the highest unirrigated rate in the village, which would involve an unnecessary sacrifice of Revenue, but of the highest rate in the Talook with some modification of this rule in certain cases as will be shewn presently.

Thus the Western Talooks of Ipnacondah, Nurtarowpet, Coraf and & Marboor, where the Soil is comparatively light and often very rocky and the facility of water

water not nearly so good as in the Delta, were considered together. The Garden lands are of two Kinds, viz those irrigated by wells and those dependent on the falling rains alone. In a few cases the present garden assessment varies both with the description and number of crops raised.

From the similarity of Soil and other features in Ipnacondah, Nurtarowpet and Coraf and, 3 Rupees per acre, which is the highest Dry rate in Ipnacondah, is considered to be a fair assessment for the most part for garden lands without means of irrigation. All higher rates are accordingly to be reduced to this Standard in these 3 Talooks, except in villages where the first dry rate exceeds 3 Rupees. In such cases the highest dry rate will be retained. In Marboor the circumstances of Soil are somewhat better and Rs. 5 per acre, which is the highest dry rate of that Talook, has been taken as the Standard to which the higher garden rates are to be reduced.

5 The garden lands irrigated by Wells &c. are assumed, in some instances at

at least, to be better in quality and situation than the unirrigated, but on the other hand they have been brought to their present high state of cultivation at the cost and labor of the Ryots. It is proposed to reduce the assessment on these to 5 Rupees per acre, which is the highest dry rate of the District, where it exceeds that Standard and to afford some relief in the middle rates and to get rid of fractions, by reducing all existing rates between 5 and 4 Rupees to Rs 4, and all between 4 Rs and 3½ Rupees to 3½ Rupees and to 3 Rupees an acre. All rates below 3 Rupees, whether on irrigated or unirrigated gardens, to be retained as at present.

The aggregate reduction on the four Talooks above mentioned will amount to Rs 1,185 on the cultivation of Fasly 1266. 1856/57

In the Guntoor Talook many gardens receive their irrigation from Tanks and high rates were imposed in some villages by the former Zemindars in

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in consequence of the demand in the Guntoor market for vegetables and other products raised in the grounds: in one case, in the village of Nambur, the rate has been raised by competition to upwards of Rs. 28 per acre. It is proposed to revise the garden assessment in their Talooks for each village separately according to its circumstances, in the same manner as was done in the Mungalgerry Talook, and the rates adopted range from Rs. 15 to Rs. 5 per acre. The revised Standard will be much the same as that to be retained for Fenaldy and Nopaldy.

8. In the Condaveed Talook the Garden lands scarcely exceed 4 acres for these the proposed rates are Rs. 5 and Rs. 3. 2. 1. The odd pie in the latter rate should be struck off.

9. In the Prattipaud Talook the highest Garden rate is Rs. 13. 2. 7 per acre but the lands, except in one village viz: Nandam, are without means of irrigation. It is proposed to reduce the present varying rates to Rs. 5 the maximum of the Talook. The present rate in Nandam

is

is Rs 6 to 2 for an extent of land less than an acre. This will cease on the introduction of the proposed general rate for this Taluk of Rs 5 an acre.

10. The villages of Sundeendah and Soolloor in Mangalgery did not come under revision on the former occasion when the garden assessment of that Taluk was under consideration. The gardens in these villages are unirrigated and it is now proposed to bring them under the general rule adopted for that Taluk and thus to reduce all rates above 5 Rupees to that standard.

11. The garden assessment in the Coast villages has been revised and the measures approved by Government as already stated.

12. The remaining Delta Taluks one Tenally, Ponnur, and Repally - It is not proposed to make any change in these localities as, for reasons stated, the dry and garden assessments should be revised together. With a few exceptions the rates are not burdensome, the lands fully cultivated and the Ryots are satisfied

satisfied with things as they are.

13. The original Garden rate in the Palnaud was Rs 4. 8. 9 per acre but this was relinquished a few years ago as regards old Garden lands for the highest dry rate in the 2 Taluks composing this portion of the District, for all lands irrigated from Pallahs and for the highest village rate for lands under tals wells. Land newly converted from dry to Garden was to bear the ordinary dry assessment of the lands. It was provided however that if any portion of the Ryots wet holding was given up the original rate of Rs 4. 8. 9 per acre should be imposed. This rule is inconvenient and, as correctly observed by Mr Nevill, is inconsistent with the general freedom of cultivation which obtains at present. No inconvenience is anticipated from the removal of the restriction and it is proposed therefore to reduce such lands as are assessed at Rs 4. 8. 9 per acre to Rs 3. 7 9. The reduction of Revenue will amount to Rs 42 only. This arrangement applies to Well lands only. Garden

Rs 3. 7. 9 per acre.

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in the Palmand irrigated from Tanks are liable to the rates of assessment fixed for irrigated lands.

The assessment of Betel gardens is separately considered by Mr Neill. The rates range from Rs 45. 8 to Rs 6. 5. 4 per acre. As the Betel Crop requires the application of much capital and labor its growth is placed beyond the reach of small Ryots and in some degree a monopoly may be said to exist. The extent of land occupied by this product is 63 acres bearing an assessment of Rs 1096. which is readily paid, as the article bears a high value. Mr Neill proposes to make Rs 15 the highest rate for these gardens in future, all rates below that amount remaining as they are. The assessment of these lands will thus be assimilated to the maximum rate prevailing in other parts of the District the village of Goradah alone in the Tenally Taluk excepted, where the maximum rate, which is to remain untouched is Rs 18. 12. 5 per acre.

Extract No 2 from the

The total relinquishment of

of Revenue involved in the arrangements above described will be Rs 2596. 9. 4 on present cultivation and Rs 364. 9. 4 on the Waste, a great portion of which has been thrown out of cultivation, by the impoverishment of the land by inundations from the Nullahs, which have washed the rich surface soil off the rocky substration. The extent of Waste fit for cultivation is thus small and as the present Revenue is readily paid it is not to be expected that the proposed reduction will be immediately made up by the occupation of fresh land. The measure is however considered one of justice to the holders of these lands and relief is confined to cases only where it is particularly called for, a more complete arrangement being left to the Survey.

16. The Board have carefully reviewed the details of the proposed revision and considering the grounds on which it is made, that it is only a continuation of arrangements already carried out under

under the sanction of Government and that the sacrifice of Revenue will be inconsiderable, they beg to submit the measure for the favorable consideration of Government.

(A true Extract)

I. D. Law

Ag Secretary.

No.

H. Forbes Esqre

Ag Secretary to Government

Revenue Department.

Revenue 18th June 1834 No. 956

Dis Con 22d Sept.

No. 928

Extract from the Proceedings of the Honble the Board of Revenue

Dated 15th August 1834.

Read the following letter from the Secretary to Government, Revenue Department, dated 18th June 1834, No. 956.

Resolved, that the measure proposed by the Govt, the sacrifice of Revenue will be inconsiderable, they beg to submit the measure for the favorable consideration of Government.

Resolved, that the Collector of Customs be directed to report on the practicability of the proposed measure, and the probable amount of the sacrifice of Revenue that will be incurred in case the measure should be carried into effect.

Ordered that the Secretary do write to the Collector of Customs accordingly.

(A true Extract)

I. D. Law

Ag Secretary.

No. 20

Revenue 18th June 1834 No. 1-23.

Copy with enclosure to the Collector of Customs, Northern Division, Calcutta.

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Executive

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No. 956

Extract from the Minutes of Consultation
Under date the 18th September 1857.

Read the following Extract
from the Proceedings of the Board
of Revenue.

(Herewith 15th August 1857 No. 2714)

No. 1 In Extract Minutes
Consultation No. 148 dated 7th Feby
1857 Government sanctioned the
substitution of a dry Assessment
for the Garden rates in three
Coast Villages of the Paraltah
Repully and Ponnoor Taloolk
in Guntoor; the Garden Assess-
ment of Mungalagery was
subsequently revised (except-
in 2 Villages) when the general
revision of Assessment was
made for that Taloolk; the

Vide inf: para 8
Proc: Board Rev: 10.

Board

Board now submit, with their favourable recommendation, Mr Nevill's proposition (as contained in his letter to the Board N. 98 dated 30th June 1857) for revising the garden assessment in the other Talooks of his district.

2. The proposed alterations are briefly as follows, they are framed not according to an uniform system of reduction which it is explained would be inapplicable to the existing rates owing to the diversity of the principles upon which they were in the first instance imposed, but with reference to local peculiarities and,

as a general rule, the Collector has endeavoured to bring the garden rates down to a level with the highest unirrigated rates

rates in the Talook.

Board Para 4.
Coll. p 5. Pe.

3. For the dry garden lands in Tumacondah, Narsarowpet, Coorapund, and Martoor, the highest dry rate in the first of those Talooks, 3 Rupees per acre, has been taken as a standard, to which all existing garden rates higher than that are to be reduced; except in cases where the first dry rate exceeds 3 Rupees when that will be retained as the standard. In the Martoor Talook 5 Rupees is the standard.

Coll p 10.
Board p 5.

4. As regards the irrigated gardens in these four Talooks Mr Nevill would reduce all rates above 5 Rupees to that amount, all between 5 and 4 Rupees to 4 Rupees, all between 4 & 3½ Rupees to Rs 3½, and all between 3½ and 3 to

the

the latter amount; all rates
below 3 Rupees in the case
of both irrigated and un=
=irrigated lands, to be left
untouched.

5. In Guntoor twelve
villages will be revised se=
separately as is reported to
have been done in the Mungala=
=gery Taluk, and the maxi=
=mum rate to be adopted
will be Rupees 15. the se=
=minimum Rupees 5.

Board para 7.
Coll. p. 13. 14.

6 In condemned the
proposed rates for the very
small extent of Gardens
existing in that Taluk
will be Rupees 5, and in
dropping the fraction as the
Board properly suggests
Rupees 3-2.

Board para 8.
Coll. p 15.

7. In Prattipaud the
maximum rate is to be R.5.
the rates R
this Taluk 4 Villages are
alone

Board para 9
Collector para 16.

reserve 12/956
alone will alteration ~~be required~~
~~only~~, for Mr. N will state that
~~he~~ large tracts of garden
crops are raised on lands
charged only with the dry
assessment.

Board para 10.
Collector para 17.

8. The rates in the two
villages of the Mungalagery
Taluk which did not come
under revision when the
rest of the Taluk was taken
into consideration will now
be reduced to the general
standard for the Taluk,
Rupees 4 per acre.

Board para 12
Coll. p. 19.

9. In Finally, and in
the villages in Connoor and
Repully, other than those
on the Coast, in which alte=
=rations as above stated
(para 1) have been already
sanctioned and carried out
no change is contemplated.
Some of the garden rates
are

desirable; a simplification is proposed by reducing all lands now assessed at Rupees 4-8-9, the original uniform rate, to Rupees 3-7-9, the highest dry rate in the Palmand.

9. This arrangement will not apply to gardens irrigated from a Government source, these lands pay Mugany tax.

10. A prevailing feature of the newly proposed arrangements is the abolition of any distinctive cesses on account of any particular product that is grown. It is proposed therefore to place the Betel gardens on the same footing with the rest of the Garden lands. The rates at present in force vary from Rs 45. 8, to Rupees 6. 5. 4 per acre. Under the revised system 15 Rupees will be the maximum (except in one Village) and all rates below that amount will remain untouched.

B. para 14 Colr/p: 11 Or p: 27.

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12. The financial effect of the proposed arrangements is exhibited in the following table.

Talooks	Cultivation	Present Assessment	Reduction	Mask	Present Assessment	Reduction	Total Reduction
1	2	3	4	5	6	7	8
	Acres	Rs	Rs	Acres	Rs	Rs	(Col 4 + 7) Rs
Innakonda, Nanjarowpet, Coorapad, Martoor	1,869	5,361	1,186	320	1,434	181	1,367
Guntoor	354	3,567	930	55	313	133	1,063
Condareed	4	34	5	"	"	"	5
Pratipaud	13	132	67	6	39	29	96
Mungalagery 2 Villages	25	132	43	3/4	3/4	1 1/4	44
Palmand	67	307	72	"	"	"	72
Betel Gardens	31	770	295	2	54	18	313
	Grand Total reduction Rupees						2,960

13. The Government are pleased to sanction the immediate introduction

7

of these arrangements to be in force until the general survey. They have only to remark that piece stoned in all cases be omitted from the new rates, which should be as often as possible multiples of a quarter of a Rupee.

4th. The introduction of the new rates retrospective from the commencement of the present Fusly and of payments have already been made according to the rates until now in force credit must be given to the Ryots in their future bills for the excess

R.M. Left 4

Copies to the Bd of Rev. with Cs Proc

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R/C 10 Sept/57 No. 142

Copy sent to Collr. No. E. of 1st Oct. 1857 No. 21.

15/956

Revenue 18th Sept.
D. to Cons. 22d Sept.

No. 956.

Extract Mins. of Cons.
Dt 18th Sept. 57.

Sanctioning the immediate introduction of certain arrangements proposed by the Board of Revenue for the provisional assessment of the Garden lands in certain Talooks of the Dist. of Guntoor to be in force until the General Survey in that District.

No 20 & 21

11th Sept. 15th